

# Exhibit 28

---

**From:** Montgomery, Paige <pmontgomery@sidley.com>  
**Sent:** Friday, December 17, 2021 10:14 AM  
**To:** Patrick Daugherty <pdaugherty@glacierlakecap.com>; Newman, Deborah (EXTERNAL @QUINNEMANUEL.COM) <deborahnewman@quinnemanuel.com>  
**Cc:** Kirschner, Marc (NON-SIDLEY @TENEO.COM) <marc.kirschner@teneo.com>; James Seery <jpseeryjr@gmail.com>  
**Subject:** RE: CPCM - Highgate Consulting - Skyview - Ellington

Thanks Pat. Merry Christmas and Happy Holidays!

---

**From:** Patrick Daugherty <pdaugherty@glacierlakecap.com>  
**Sent:** Friday, December 17, 2021 10:01 AM  
**To:** Montgomery, Paige <pmontgomery@sidley.com>; Newman, Deborah (EXTERNAL @QUINNEMANUEL.COM) <deborahnewman@quinnemanuel.com>  
**Cc:** Kirschner, Marc (NON-SIDLEY @TENEO.COM) <marc.kirschner@teneo.com>; James Seery <jpseeryjr@gmail.com>  
**Subject:** Fw: CPCM - Highgate Consulting - Skyview - Ellington

Going through files and could not remember if I had forwarded this data.

**Patrick H Daugherty, Esq.**  
President and Chief Investment Officer

**Glacier Lake Capital Advisors**  
(t) +1 214.932.9140 (m) +1 972.679.7487  
(e) pdaugherty@glacierlakecap.com

---

**From:** Patrick Daugherty  
**Sent:** Wednesday, March 24, 2021 3:28 PM  
**To:** James Seery <jpseeryjr@gmail.com>  
**Subject:** CPCM - Highgate Consulting - Skyview - Ellington

- CPCM recently acquired the claims of Ellington, Leventon, Sevilla and

Waterhouse;

- I believe this was done to circumvent the gatekeeper function of the plan which is limited to "Parties";
- See relevant Texas Secretary of State and Delaware Secretary of State filings attached;
- Highgate Consulting lists the same address (a UPS mailbox and shipping office) as several entities associated with Ellington through his mother's name, Connie or Constance Ellington. She is recently deceased but has engaged in several businesses with Matt Diorio (recently terminated by the Debtor) that were initially created by Scott Ellington;
- I visited 3100 Independence Parkway Suite 311 and learned that there are over 20 entities allocated to this "mailbox". I believe you will find entities associated with SAS doing business through this mailbox.
- The Debtor should subpoena this UPS station to find all entities allocated to this "mailbox". Importantly, a UPS station is not part of the UP Postal system.

**Patrick H Daugherty, Esq.**  
President and Chief Investment Officer

**Glacier Lake Capital Advisors**  
(t) +1 214.932.9140 (m) +1 972.679.7487  
(e) [pdaugherty@glacierlakecap.com](mailto:pdaugherty@glacierlakecap.com)

\*\*\*\*\*  
\*\*\*\*\*

This e-mail is sent by a law firm and may contain information that is privileged or confidential.

If you are not the intended recipient, please delete the e-mail and any attachments and notify us immediately.

\*\*\*\*\*  
\*\*\*\*\*